



Quarterly Summary of Federal, State, and Local Tax Revenue

JANUARY-MARCH 1989

U.S. Department of Commerce
BUREAU OF THE CENSUS

GT-89-Q1
Issued October 1989

Tax collections of Federal, State, and local governments totaled \$1,023 billion during the 12 months ended with March 1989, an increase of 4.8 percent from the amount collected during the 12 months ended March 1988. Federal tax collections were \$575.0 billion, up 3.7 percent during this period. State tax collections totaled \$275.4 billion, up 6.1 percent this period, and local government taxes amounted to \$172.7 billion, an increase of 6.5 percent. The table below provides a summary by type of tax for the 12 month periods ending March 1989 and March 1988.

During the first quarter of calendar 1989, collections of Federal, State, and local taxes amounted to \$239.5 billion. Compared to the corresponding quarter of 1988, this is an increase of \$8.7 billion or 3.8 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the first quarter of 1989 these Federal "taxes" amounted to \$93.6 billion.

Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1989 and 1988

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent change
	1989	1988	
Total	\$1,023,159	\$976,208	4.8
Individual income	501,187	493,218	1.6
Corporation net income	122,701	110,007	11.5
Property	132,210	125,142	5.6
Customs, general sales and gross receipts	128,050	118,186	8.3
Motor fuel	32,896	29,375	12.0
Tobacco product sales	9,360	9,929	-5.7
Alcoholic beverage sales	9,566	9,160	4.4
All other	87,189	81,191	7.4

Note: Because of rounding, detail may not add to totals.

(See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11 percent of the local government total, and representing about two-fifths of sums shown for "All other taxes" but

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1988* and *State Government Finances in 1987*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances in 1986-87*.

only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3, are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 69 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter 1989 and Prior Periods**
(Millions of dollars)

Period		Level of tax-imposing government			Type of tax								All other
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales		
QUARTERS													
1989:													
1st Quarter	239,474	121,601	117,873	115,796	22,679	35,175	32,760	8,256	2,039	2,124	20,645		
1988:													
4th Quarter	260,783	143,186	117,597	122,614	30,916	42,149	31,989	8,725	2,561	2,499	19,330		
3d Quarter	242,783	141,943	100,840	119,975	28,681	28,409	31,221	8,327	2,198	2,700	21,272		
2d Quarter.....	280,119	168,310	111,809	142,802	40,425	26,477	32,080	7,588	2,562	2,243	25,942		
1st Quarter	230,758	121,364	109,394	112,581	23,011	33,011	30,594	7,285	2,262	2,028	19,986		
1987:													
4th Quarter	244,209	130,983	113,226	115,311	26,180	41,826	29,707	7,527	2,494	2,226	18,938		
3d Quarter.....	233,491	139,294	94,197	118,370	29,194	26,392	28,423	7,490	2,747	2,574	18,301		
2d Quarter.....	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966		
1st Quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017		
1986:													
4th Quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896		
3d Quarter.....	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968		
2d Quarter.....	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020		
1st Quarter	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817		
1985:													
4th Quarter	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232		
3d Quarter.....	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682		
2d Quarter.....	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169		
1st Quarter	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222		
12 MONTHS ENDING													
March 1989.....	1,023,159	575,040	448,119	501,187	122,701	132,210	128,050	32,896	9,360	9,566	87,189		
December 1988	1,014,443	574,803	439,640	497,972	123,033	130,046	125,884	31,925	9,583	9,470	86,530		
September 1988	997,869	562,600	435,269	490,669	118,297	129,723	123,602	30,727	9,516	9,197	86,138		
June 1988.....	988,577	559,951	428,626	489,064	118,810	127,706	120,804	29,890	10,065	9,071	83,167		
March 1988.....	976,208	554,486	421,722	493,218	110,007	125,142	118,186	29,375	9,929	9,160	81,191		
December 1987	962,476	549,013	413,463	484,592	110,198	123,303	114,820	28,816	9,968	9,557	81,222		
September 1987	945,426	539,400	406,026	477,488	107,098	121,230	111,814	28,295	9,760	9,561	80,180		
June 1987.....	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847		
March 1987.....	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901		
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701		
September 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037		
June 1986.....	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751		
March 1986.....	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900		
December 1985	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305		
September 1985	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456		
June 1985.....	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938		
March 1985.....	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245		

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter 1989 and Prior Periods
(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1989:											
1st Quarter	121,601	89,823	16,589	4,140	3,897	864	1,295	1,749	452	1,908	884
1988:											
4th Quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3d Quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2d Quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st Quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987:											
4th Quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3d Quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2d Quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st Quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986:											
4th Quarter	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3d Quarter	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2d Quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st Quarter	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
1985:											
4th Quarter	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3d Quarter	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2d Quarter	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st Quarter	105,080	76,875	12,949	2,953	2,935	1,602	1,239	1,170	1,703	1,539	2,115
12 MONTHS ENDING											
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,882
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
December 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
September 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
June 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
March 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1989 and Prior Periods

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax								
		Total	State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses
QUARTERS												
1989:												
1st Quarter	117,873	71,746	46,127	25,973	6,090	35,175	28,620	4,359	1,175	829	2,797	12,855
1988:												
4th Quarter	117,597	65,762	51,835	21,833	5,520	42,149	27,784	4,604	1,272	858	2,297	11,280
3d Quarter	100,840	62,765	38,075	20,601	5,053	28,409	26,790	4,648	1,234	810	2,394	10,901
2d Quarter	111,809	75,141	36,668	24,506	8,439	26,477	28,164	4,573	1,298	883	2,910	14,559
1st Quarter	109,394	65,931	43,463	23,075	5,700	33,011	26,573	4,234	1,192	828	2,632	12,149
1987:												
4th Quarter	113,226	62,232	50,994	21,306	4,910	41,826	25,758	4,396	1,269	846	2,215	10,700
3d Quarter	94,196	59,048	35,149	19,799	4,765	26,392	24,331	4,424	1,247	886	2,294	10,058
2d Quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st Quarter	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986:												
4th Quarter	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3d Quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2d Quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1st Quarter	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
1985:												
4th Quarter	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927	9,997
3d Quarter	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941	9,575
2d Quarter	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404	12,668
1st Quarter	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142	10,553
12 MONTHS ENDING												
March 1989	448,119	275,414	172,705	92,913	25,102	132,210	111,358	18,184	4,979	3,380	10,398	49,595
December 1988	439,640	269,599	170,041	90,015	24,712	130,046	109,311	18,059	4,996	3,379	10,233	48,889
September 1988	435,269	266,069	169,200	89,488	24,102	129,723	107,285	17,851	4,993	3,367	10,151	48,309
June 1988	428,626	262,352	166,274	88,686	23,814	127,706	104,826	17,627	5,006	3,443	10,051	47,467
March 1988	421,722	259,606	162,116	89,490	22,991	125,142	102,002	17,235	4,927	3,449	9,849	46,637
December 1987	413,463	255,909	157,554	86,859	22,983	123,303	99,226	16,780	4,852	3,433	9,706	46,321
September 1987	406,026	251,732	154,294	84,931	23,172	121,230	96,676	16,343	4,823	3,426	9,599	45,826
June 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
March 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
December 1986	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
June 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
March 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678
December 1985	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414	42,793
September 1985	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226	42,091
June 1985	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035	41,331
March 1985	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727	40,580

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1986-87. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1989 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March		
		1989	1988	Percent change			1989	1988	Percent change
Alabama									
Jefferson County	671,197	188.6	155.2	21.5					
Mobile County	364,379	69.3	60.3	15.0					
Arizona									
Maricopa County	1,508,030	1207.7	1103.0	9.5					
Pima County	531,263	377.9	341.4	10.7					
Arkansas									
Pulaski County	340,613	115.5	92.0	25.6					
California									
Alameda County	1,105,379	626.4	549.3	14.0					
Contra Costa County	657,252	525.0	501.3	4.7					
Fresno County	515,013	244.8	232.2	5.5					
Kern County	403,089	372.4	350.0	6.4					
Los Angeles County	7,477,657	4042.9	3885.7	4.9					
Monterey County	290,444	(NA)	(NA)	(NA)					
Orange County	1,931,570	1427.1	1320.4	8.1					
Riverside County	663,923	(NA)	(NA)	(NA)					
Sacramento County	783,381	389.2	338.9	14.8					
San Diego County	1,861,846	1145.2	721.2	58.8					
San Francisco County	678,974	468.6	433.0	8.2					
San Joaquin County	347,342	176.4	166.8	5.8					
San Mateo County	588,184	464.1	401.6	15.6					
Santa Barbara County	298,660	184.8	174.4	6.0					
Santa Clara County	1,295,071	948.4	936.3	1.3					
Ventura County	529,899	342.0	(NA)	(NA)					
Colorado									
Denver County	491,396	328.4	304.1	8.0					
El Paso County	309,424	190.8	179.1	6.5					
Jefferson County	371,741	255.3	238.4	7.1					
Connecticut									
Fairfield County	807,143	966.2	922.6	4.7					
Hartford County	807,766	848.9	776.4	9.3					
New Haven County	761,337	735.3	611.0	20.3					
Delaware									
New Castle County	398,115	138.5	128.9	7.4					
Dist. Of Columbia									
Washington, DC	637,651	630.9	567.6	11.1					
Florida									
Broward County	1,014,043	800.8	754.1	6.2					
Dade County	1,625,979	992.9	926.2	7.2					
Duval County	570,981	306.4	269.2	13.8					
Hillsborough County	646,960	470.5	408.5	15.2					
Orange County	471,660	412.4	349.2	18.1					
Palm Beach County	573,125	789.3	708.6	11.4					
Pinellas County	728,409	488.8	443.3	10.3					
Polk County	321,652	134.3	126.4	6.3					
Georgia									
De Kalb County	483,024	360.5	322.7	11.7					
Fulton County	589,904	652.0	573.1	13.8					
Hawaii									
Honolulu County	762,874	267.6	259.2	3.3					
Illinois									
Cook County					5,253,190	4223.7	3839.1	10.0	
Du Page County					658,177	689.1	574.8	19.9	
Kane County					278,405	174.5	156.8	11.3	
Lake County					440,372	414.0	365.0	13.4	
St Clair County					265,469	89.3	77.3	15.4	
Will County					324,460	209.3	(NA)	(NA)	
Indiana									
Allen County					294,335	133.7	138.6	-3.5	
Lake County					522,965	333.8	296.2	12.7	
Marion County					(NA)	(NA)	(NA)	(NA)	
Iowa									
Polk County					303,170	229.2	219.8	4.3	
Kansas									
Sedgwick County					366,531	243.0	(NA)	(NA)	
Kentucky									
Jefferson County					684,793	218.5	207.1	5.5	
Louisiana									
East Baton Rouge Parish					366,164	(NA)	99.4	(NA)	
Jefferson Parish					454,592	(NA)	(NA)	(NA)	
Orleans Parish					557,482	37.0	166.9	2-77.	
Maryland									
Anne Arundel County					370,775	212.1	200.3	5.9	
Baltimore City					786,775	340.6	309.9	9.9	
Baltimore County					655,615	401.1	389.7	2.9	
Montgomery County					579,053	616.9	573.4	7.6	
Prince Georges County					665,071	365.0	330.0	10.6	
Massachusetts									
Bristol County					474,641	230.7	225.8	2.2	
Essex County					633,632	452.3	425.5	6.3	
Hampden County					443,018	208.7	220.6	-5.4	
Middlesex County					1,367,034	1119.9	1075.8	4.1	
Norfolk County					606,587	477.2	442.8	7.8	
Plymouth County					405,437	280.4	251.6	11.4	
Suffolk County					650,142	562.3	462.3	21.6	
Worcester County					646,352	319.4	300.9	6.2	
Michigan									
Genesee County					450,449	311.3	301.1	3.4	
Ingham County					272,437	174.7	171.8	1.7	
Kent County					444,506	314.1	286.0	9.8	
Macomb County					694,600	602.3	543.9	10.7	
Oakland County					1,011,793	1169.7	1035.9	12.9	
Washtenaw County					264,748	263.5	245.2	7.4	
Wayne County					2,337,240	1387.8	1325.1	4.7	
Minnesota									
Hennepin County					941,411	1064.9	933.4	14.1	
Ramsey County					459,784	378.3	354.2	6.8	
Missouri									
Jackson County					629,180	263.0	237.0	11.	
St Louis City					974,815	642.2	588.9	9.	
St Louis County					453,085	129.3	138.4	-6.6	

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1989 and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March		
		1989	1988	Percent change			1989	1988	Percent change
Nebraska									
Douglas County	397,884	292.6	279.2	4.8	Pennsylvania				
Nevada									
Clark County	461,816	195.4	(NA)	(NA)	Allegheny County	1,450,085	854.6	702.8	21.6
New Jersey									
Bergen County	845,385	989.2	929.6	6.4	Berks County	312,509	104.4	97.1	7.6
Burlington County	362,542	280.4	240.3	16.7	Bucks County	479,211	349.5	315.7	10.7
Camden County	471,650	384.1	351.7	9.2	Chester County	316,660	100.2	92.4	8.4
Essex County	850,451	735.9	664.1	10.8	Delaware County	555,007	258.1	239.3	7.9
Hudson County	556,972	491.4	420.6	16.8	Erie County	279,780	127.2	128.1	-7
Mercer County	307,863	292.6	268.8	8.8	Lancaster County	362,346	74.3	64.7	14.9
Middlesex County	595,893	664.3	564.7	17.6	Lehigh County	273,582	143.0	135.5	5.6
Monmouth County	503,173	600.2	516.6	16.2	Luzerne County	343,079	88.7	77.6	14.3
Morris County	407,630	535.5	476.3	12.4	Montgomery County	643,621	383.8	366.1	4.8
Ocean County	346,038	422.5	365.0	15.7	Philadelphia County	1,688,210	576.3	582.3	-1.0
Passaic County	447,585	357.5	335.4	6.6	Westmoreland County	392,294	143.3	143.9	-4
Union County	504,094	509.4	453.5	12.3	York County	312,963	105.4	101.2	4.2
New Mexico									
Bernalillo County	419,700	140.7	(NA)	(NA)	Rhode Island				
New York									
Albany County	285,909	183.2	169.5	8.1	Providence County	571,349	418.8	387.4	8.1
Erie County	1,015,472	675.1	609.0	10.8	South Carolina				
Monroe County	702,238	596.6	506.7	17.7	Charleston County	277,308	144.7	(NA)	(NA)
Nassau County	1,321,582	2259.2	1992.9	13.4	Greenville County	287,913	145.5	137.9	5.6
New York City	7,071,030	5936.2	5354.4	10.9	Richland County	267,823	145.8	(NA)	(NA)
Oneida County	253,466	129.6	132.9	-2.5	Tennessee				
Onondaga County	463,324	381.8	360.4	5.9	Davidson County	477,811	(NA)	(NA)	(NA)
Suffolk County	1,284,231	1686.9	1519.7	11.0	Hamilton County	287,740	138.7	115.6	20.0
Westchester County	866,599	1213.6	1224.5	-.9	Knox County	319,694	117.9	113.9	3.5
North Carolina									
Guilford County	317,154	175.0	149.3	17.2	Shelby County	777,113	292.4	284.0	2.9
Mecklenburg County	404,270	278.8	281.7	-1.0	Texas				
Wake County	300,833	211.2	177.6	18.9	Bexar County	988,800	599.7	(NA)	(NA)
Ohio									
Cuyahoga County	1,498,295	922.9	884.6	4.3	Dallas County	1,556,549	1517.6	1341.1	13.2
Franklin County	869,109	598.3	555.1	7.8	El Paso County	479,899	186.2	167.3	11.2
Hamilton County	873,136	475.2	463.3	2.6	Harris County	2,409,544	1876.4	1645.5	14.0
Lorain County	274,909	125.0	115.1	8.6	Tarrant County	860,880	577.6	484.3	19.2
Lucas County	471,741	259.0	240.2	7.8	Travis County	419,335	424.4	307.8	37.9
Mahoning County	289,487	(NA)	93.3	(NA)	Utah				
Montgomery County	571,697	(NA)	(NA)	(NA)	Salt Lake County	619,066	353.5	(NA)	(NA)
Stark County	378,823	142.3	133.9	6.2	Virginia				
Summit County	524,472	265.5	250.2	6.1	Fairfax County	596,901	793.5	699.5	13.4
Oklahoma									
Oklahoma County	568,933	194.9	213.9	-8.9	Norfolk City	266,979	102.6	87.5	17.3
Tulsa County	470,593	189.6	193.2	-1.8	Washington				
Oregon									
Multnomah County	562,640	578.3	(NA)	(NA)	King County	1,269,749	835.6	801.5	4.2
Wisconsin									
					Pierce County	485,643	239.4	223.7	7.0
					Snohomish County	337,016	178.9	164.1	9.0
					Spokane County	341,835	134.3	118.3	13.5
					Dane County	323,545	266.5	245.2	8.7
					Milwaukee County	964,988	763.6	803.3	-4.9
					Waukesha County	280,326	249.0	231.8	7.4

NA Not available.

¹Population data are from the 1980 Decennial Census.²Reflects change in collection cycle.

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: March 1989 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	1st quarter 1989 (thousand dollars)	Year ended March 1989 (thousand dollars)	12-month periods		1st quarter 1989 (thousand dollars)	Year ended March 1989 (thousand dollars)	12-month periods	
			Percent change from—	Year ended December 1988			Percent change from—	Year ended December 1988
United States, total ²	4,245,290	17,728,536	.5	4.8	1,125,235	4,778,193	-.4	1.1
Alabama.....	68,964	278,869	1.1	3.1	16,199	70,623	-.2	-1.9
Alaska.....	5,519	32,770	-7.7	.6	1,589	8,207	-2.6	-7.5
Arizona.....	84,342	329,607	2.0	6.2	11,968	51,119	.7	-.2
Arkansas.....	54,411	216,191	-6.7	1.0	14,811	64,047	.4	.3
California.....	324,417	1,311,044	-.1	1.7	54,845	243,552	-2.5	-3.3
Colorado.....	68,958	303,448	3.9	6.2	14,344	61,143	.6	-5.5
Connecticut.....	77,018	316,533	.1	9.8	19,598	83,407	-1.3	-11.2
Delaware.....	14,420	70,926	-6.3	-11.3	2,806	12,239	-1.6	-1.7
Florida.....	168,049	748,995	-1.6	.6	81,414	334,414	-1.0	-.9
Georgia.....	99,334	419,714	.3	3.1	21,670	89,667	.4	-2.0
Hawaii.....	12,770	50,843	.9	2.7	6,211	23,972	1.1	18.5
Idaho.....	24,784	101,274	6.4	23.4	3,561	16,602	.3	-.8
Illinois.....	171,506	723,826	-.2	4.4	57,572	241,657	-4.0	-3.6
Indiana.....	92,078	400,168	-.8	.1	26,246	114,056	—	8.1
Iowa.....	76,474	292,840	-1.2	15.2	20,975	85,850	1.3	8.8
Kansas.....	39,692	170,498	—	2.1	13,658	58,177	-.5	-3.4
Kentucky.....	92,275	351,813	5.1	11.2	3,038	14,443	-.1	-1.6
Louisiana.....	89,760	373,875	.3	2.0	16,774	72,763	-.8	-3.8
Maine.....	29,701	123,107	4.8	20.0	9,434	40,485	1.0	.1
Maryland.....	97,472	438,106	-1.7	14.1	14,729	64,323	.9	-1.1
Massachusetts.....	73,003	309,918	-5.8	-22.1	37,010	161,591	-1.4	-3.7
Michigan.....	160,830	695,088	.9	3.3	91,774	290,512	10.3	20.2
Minnesota.....	102,106	442,017	2.6	17.1	34,835	123,494	-2.4	14.8
Mississippi.....	66,155	290,010	2.6	34.1	13,386	53,218	2.3	6.7
Missouri.....	86,188	349,546	1.2	14.3	18,475	82,126	-.6	-.6
Montana.....	22,482	106,713	.1	7.4	2,485	11,953	-1.1	-.8
Nebraska.....	39,095	171,702	.2	3.2	8,396	39,900	-1.7	3.3
Nevada.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	23,376	86,885	3.7	-12.9	7,592	32,173	1.4	3.1
New Jersey.....	97,407	395,288	4.6	17.2	49,189	213,038	-1.6	-4.1
New Mexico.....	34,472	142,530	-.6	5.4	4,261	18,379	-3.0	-3.6
New York.....	101,524	488,729	-4.4	-2.3	80,062	381,099	-1.8	-4.9
North Carolina.....	141,803	610,521	.5	3.9	3,516	15,969	—	-2.0
North Dakota.....	19,080	73,923	7.2	15.3	3,280	15,527	1.3	3.3
Ohio.....	192,951	802,515	.2	7.4	51,168	224,911	-.4	3.9
Oklahoma.....	74,808	316,531	.6	11.3	17,867	80,621	-1.4	-2.6
Oregon.....	47,074	197,808	3.0	21.4	17,505	73,886	3.6	1.7
Pennsylvania.....	167,577	675,745	1.4	1.5	50,315	223,632	-1.5	-2.2
Rhode Island.....	16,248	54,922	15.6	3.1	7,381	31,174	.8	1.7
South Carolina.....	78,937	319,806	1.0	8.6	7,459	31,818	3.0	3.9
South Dakota.....	15,800	77,541	5.4	34.3	3,112	13,731	-.8	-6.0
Tennessee.....	127,169	514,261	1.7	2.9	18,243	81,307	.2	-1.5
Texas.....	367,243	1,488,317	.7	1.0	96,512	423,775	-1.3	6.7
Utah.....	38,991	149,500	6.9	16.4	5,048	21,366	.9	-1.3
Vermont.....	10,510	42,922	-.5	1.4	2,816	12,041	-.2	-1.4
Virginia.....	152,619	605,551	1.3	3.9	3,793	16,788	.9	-1.3
Washington.....	103,375	441,287	-.5	-2.9	30,797	131,687	.2	4.5
West Virginia.....	40,083	169,590	1.5	-.6	7,898	33,431	1.1	-1.3
Wisconsin.....	120,976	515,398	1.2	10.9	31,978	148,627	-2.1	5.1
Wyoming.....	12,364	37,425	-.2	1.4	940	3,973	-1.5	-5.3
Exhibit: Dist. Of Columbia ..	6,880	27,338	-6.0	.2	2,313	10,420	-2.9	-5.0

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1989 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	1st quarter 1989 (thousand dollars)	12-month periods			1st quarter 1989 (thousand dollars)	12-month periods		
		Year ended March 1989 (thousand dollars)	Percent change from—	Year ended December 1988		Year ended March 1989 (thousand dollars)	Percent change from—	Year ended March 1988
United States, total ²	4,245,290	17,728,536	.5	4.8	1,125,235	4,778,193	-.4	1.1
Alabama	68,964	278,869	1.1	3.1	16,199	70,623	-.2	-1.9
Alaska	5,519	32,770	-7.7	.6	1,589	8,207	-2.6	-7.5
Arizona	84,342	329,607	2.0	6.2	11,968	51,119	.7	-2
Arkansas	54,411	216,191	-6.7	1.0	14,811	64,047	.4	-3
California	324,417	1,311,044	-.1	1.7	54,845	243,552	-2.5	-3.3
Colorado	68,958	303,448	3.9	6.2	14,344	61,143	.6	-5.5
Connecticut	77,018	316,533	.1	9.8	19,598	83,407	-1.3	-11.2
Delaware	14,420	70,926	-6.3	-11.3	2,806	12,239	-1.6	-1.7
Florida	168,049	748,995	-1.6	.6	81,414	334,414	-1.0	-9
Georgia	99,334	419,714	.3	3.1	21,670	89,667	.4	-2.0
Hawaii	12,770	50,843	.9	2.7	6,211	23,972	1.1	18.5
Idaho	24,784	101,274	6.4	23.4	3,561	16,602	.3	-8
Illinois	171,506	723,826	-.2	4.4	57,572	241,657	-4.0	-3.6
Indiana	92,078	400,168	-.8	.1	26,246	114,056	—	8.1
Iowa	76,474	292,840	-1.2	15.2	20,975	85,850	1.3	8.8
Kansas	39,692	170,498	—	2.1	13,658	58,177	-.5	-3.4
Kentucky	92,275	351,813	5.1	11.2	3,038	14,443	-.1	-1.6
Louisiana	89,760	373,875	.3	2.0	16,774	72,763	-.8	-3.8
Maine	29,701	123,107	4.8	20.0	9,434	40,485	1.0	.1
Maryland	97,472	438,106	-1.7	14.1	14,729	64,323	.9	-1.1
Massachusetts	73,003	309,918	-5.8	-22.1	37,010	161,591	-1.4	-3.7
Michigan	160,830	695,088	.9	3.3	91,774	290,512	10.3	20.2
Minnesota	102,106	442,017	2.6	17.1	34,835	123,494	-2.4	14.8
Mississippi	66,155	290,010	2.6	34.1	13,386	53,218	2.3	6.7
Missouri	86,188	349,546	1.2	14.3	18,475	82,126	-.6	-.6
Montana	22,482	106,713	.1	7.4	2,485	11,953	-1.1	-.8
Nebraska	39,095	171,702	.2	3.2	8,396	39,900	-1.7	3.3
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	23,376	86,885	3.7	-12.9	7,592	32,173	1.4	3.1
New Jersey	97,407	395,288	4.6	17.2	49,189	213,038	-1.6	-4.1
New Mexico	34,472	142,530	-.6	5.4	4,261	18,379	-3.0	-3.6
New York	101,524	488,729	-4.4	-2.3	80,062	381,099	-1.8	-4.9
North Carolina	141,803	610,521	.5	3.9	3,516	15,969	—	-2.0
North Dakota	19,080	73,923	7.2	15.3	3,280	15,527	1.3	3.3
Ohio	192,951	802,515	.2	7.4	51,168	224,911	-.4	3.9
Oklahoma	74,808	316,531	.6	11.3	17,867	80,621	-1.4	-2.6
Oregon	47,074	197,808	3.0	21.4	17,505	73,886	3.6	1.7
Pennsylvania	167,577	675,745	1.4	1.5	50,315	223,632	-1.5	-2.2
Rhode Island	16,248	54,922	15.6	3.1	7,381	31,174	.8	1.7
South Carolina	78,937	319,806	1.0	8.6	7,459	31,818	3.0	3.9
South Dakota	15,800	77,541	5.4	34.3	3,112	13,731	-.8	-6.0
Tennessee	127,169	514,261	1.7	2.9	18,243	81,307	.2	-1.5
Texas	367,243	1,488,317	.7	1.0	96,512	423,775	-1.3	6.7
Utah	38,991	149,500	6.9	16.4	5,048	21,366	.9	-1.3
Vermont	10,510	42,922	-.5	1.4	2,816	12,041	-.2	-1.4
Virginia	152,619	605,551	1.3	3.9	3,793	16,788	.9	-1.3
Washington	103,375	441,287	-.5	-2.9	30,797	131,687	.2	4.5
West Virginia	40,083	169,590	1.5	-.6	7,898	33,431	1.1	-1.3
Wisconsin	120,976	515,398	1.2	10.9	31,978	148,627	-2.1	5.1
Wyoming	12,364	37,425	-.2	1.4	940	3,973	-1.5	-5.3
Exhibit: Dist. of Columbia ..	6,880	27,338	-6.0	.2	2,313	10,420	-2.9	-5.0

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1989 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	1st quarter 1989 (thousand dollars)	12-month periods		1st quarter 1989 (thousand dollars)	12-month periods			
		Year ended March 1989 (thousand dollars)	Percent change from—		Year ended December 1988	Year ended March 1988	Year ended March 1989 (thousand dollars)	Percent change from—
United States, total ²	761,727	3,112,148	—	—2.4	23,168,888	83,903,352	3.3	3.5
Alabama	24,126	102,764	1.8	5.6	247,085	974,922	3.1	.6
Alaska	1,704	10,007	—8.8	—17.8	46	350	—13.2	—12.3
Arizona	11,018	41,347	1.3	3.0	194,319	884,295	.2	2.9
Arkansas	5,750	25,133	2.0	4.1	186,684	655,881	5.4	12.1
California	29,460	128,086	—.9	—.3	4,097,063	14,040,705	7.4	—1.6
Colorado	4,348	21,347	—2.7	—4.6	263,718	1,229,431	1.3	11.5
Connecticut	8,580	31,441	2.5	—2.3	61,195	365,340	1.5	—7.3
Delaware	969	4,955	.5	—4.4	106,925	403,435	.5	8.8
Florida	118,924	458,790	.5	2.3	(X)	(X)	(X)	(X)
Georgia	27,824	118,141	1.2	—.4	707,386	2,618,122	4.2	10.7
Hawaii	11,276	38,792	4.1	(X)	202,831	724,327	6.4	20.8
Idaho	2,107	9,119	—5	—9.2	84,969	322,386	5.2	19.6
Illinois	15,030	65,650	—1.5	—2.5	874,936	3,287,004	—.9	2.5
Indiana	8,109	43,349	—.3	—4.7	507,778	1,884,379	2.7	16.3
Iowa	2,722	12,084	—3	—5.6	335,290	1,131,134	—.3	4.5
Kansas	12,065	47,681	1.0	3.1	206,330	847,531	—.4	15.8
Kentucky	11,586	49,448	—	.8	291,540	1,083,778	2.6	11.3
Louisiana	18,864	56,847	13.3	13.3	153,637	596,982	—2.2	28.6
Maine	6,474	35,795	—1.0	3.3	137,791	582,125	2.5	17.1
Maryland	5,944	27,361	—1.5	—3.0	665,545	1,963,737	—8.9	—32.9
Massachusetts	17,544	77,024	—8.5	—24.9	1,006,049	4,112,785	1.4	4.3
Michigan	25,366	124,026	—3.2	17.4	856,980	3,788,048	4.8	7.1
Minnesota	13,045	55,786	—1.1	.3	599,459	2,540,587	—.3	2.5
Mississippi	7,849	32,825	—	—	74,117	382,607	6.4	15.3
Missouri	5,147	23,837	.4	—.9	413,192	1,635,286	2.3	20.2
Montana	2,699	12,667	—4.4	—4.2	64,196	256,480	3.1	9.2
Nebraska	3,721	16,272	—.8	3.5	132,019	461,703	4.5	15.8
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(NA)
New Hampshire	2,305	11,297	—1.0	—.3	3,023	34,185	1.1	(NA)
New Jersey	9,747	54,527	—	—.2	773,214	2,730,770	3.3	.6
New Mexico	3,975	17,378	—.4	—	78,270	346,534	2.4	21.3
New York	35,198	144,576	—1.0	—3.0	4,584,441	13,845,386	5.4	2.0
North Carolina	35,717	147,295	.3	6.5	769,762	2,942,924	1.7	3.1
North Dakota	1,236	5,597	—.5	1.8	19,744	112,596	—6.9	1.4
Ohio	15,715	66,210	—1.4	—3.4	973,357	3,601,370	3.4	8.0
Oklahoma	12,727	54,841	.4	1.1	208,730	912,536	1.9	26.5
Oregon	2,327	10,908	.6	2.2	420,180	1,317,661	6.7	—15.4
Pennsylvania	46,150	136,649	.4	—1.7	762,155	2,923,621	1.3	3.8
Rhode Island	1,473	7,408	—1.4	—3.2	98,356	404,290	2.7	2.3
South Carolina	24,997	111,932	1.2	5.5	254,630	1,224,140	4.2	14.8
South Dakota	2,040	8,982	—1.4	1.0	(X)	(X)	(X)	(X)
Tennessee	15,228	61,949	—.6	.3	17,465	80,173	5.4	14.9
Texas	77,592	316,938	.2	—.2	(X)	(X)	(X)	(X)
Utah	3,989	10,793	33.7	64.4	127,795	596,257	—3.3	—4.6
Vermont	3,681	14,552	.8	—1.7	51,002	191,405	5.1	—7.2
Virginia	25,132	94,966	—1.1	—2.0	749,469	3,011,735	3.6	19.6
Washington	26,365	101,706	.1	—.1	(X)	(X)	(X)	(X)
West Virginia	2,547	8,008	.7	—4.4	128,930	456,387	4.5	13.3
Wisconsin	8,467	39,383	—2.6	—.5	677,285	2,398,022	2.1	8.8
Wyoming	268	1,179	.3	—1.7	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia . . .	1,480	6,639	—.7	3.1	154,060	573,986	2.9	7.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1989 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license				
	1st quarter 1989 (thousand dollars)	12-month periods			1st quarter 1989 (thousand dollars)	12-month periods			
		Year ended March 1989 (thousand dollars)	Percent change from—			Year ended March 1988	Year ended December 1988	Year ended March 1988	
United States, total ²	5,380,347	23,070,474		2.0	10.2	2,642,263	9,778,056	1.6	5.3
Alabama.....	56,803	190,276		6.7	13.7	27,165	124,907	5.9	11.8
Alaska.....	12,422	408,166		-1.0	144.5	6,879	16,368	17.4	11.1
Arizona.....	37,245	199,125		9.6	35.6	67,175	212,052	3.3	7.1
Arkansas.....	21,745	116,366		3.0	8.9	16,524	72,636	2.7	-1.4
California.....	1,070,182	4,925,386		2.0	2.8	304,189	1,149,574	.1	5.4
Colorado.....	21,958	182,655		4.6	74.8	21,685	74,640	1.8	2.0
Connecticut.....	128,316	638,539		4.6	5.7	26,048	153,027	-4.6	-21.7
Delaware.....	30,159	128,813		11.3	-5.9	5,786	30,736	(NA)	(NA)
Florida.....	152,445	663,187		-.3	2.8	148,560	501,302	5.7	16.8
Georgia.....	139,524	555,925		8.2	21.4	35,948	94,300	3.4	7.3
Hawaii.....	27,738	81,678		12.0	-6.9	6,887	18,908	10.7	3.0
Idaho.....	9,141	74,135		-1.1	23.4	10,138	34,922	4.1	-3.0
Illinois.....	261,816	1,053,488		2.6	3.1	141,410	662,729	2.6	4.2
Indiana.....	73,367	251,944		-15.0	8.0	48,915	135,963	7.4	25.6
Iowa.....	33,812	196,109		6.4	40.6	69,637	209,316	4.6	11.6
Kansas.....	30,194	225,927		2.0	82.7	28,809	87,131	-.2	5.3
Kentucky.....	54,863	300,656		10.5	15.2	48,147	128,162	24.7	51.0
Louisiana.....	15,723	253,928		-7.8	29.5	22,679	86,740	6.1	37.9
Maine.....	24,680	99,271		-2.8	34.5	16,822	59,151	-5.4	-3.9
Maryland.....	104,484	339,707		12.3	23.7	35,449	142,234	-.6	8.8
Massachusetts.....	460,329	1,136,170		12.9	3.9	68,518	164,771	10.2	-12.3
Michigan.....	458,869	2,009,594		4.9	25.2	143,174	471,386	4.3	23.9
Minnesota.....	126,827	469,425		-2.4	14.8	84,401	299,135	1.2	5.0
Mississippi.....	51,643	135,637		5.2	24.5	24,909	82,245	-3.7	11.5
Missouri.....	19,207	242,803		2.5	15.7	63,487	206,371	-.3	1.9
Montana.....	7,722	50,812		4.8	29.3	9,803	32,689	-.9	2.3
Nebraska.....	22,111	79,384		2.2	10.0	21,289	54,975	3.0	2.0
Nevada.....	(X)	(X)		(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	37,064	146,836		-1.1	-4.5	12,320	51,221	2.5	3.5
New Jersey.....	149,813	1,184,018		-2.1	5.1	98,569	351,283	2.7	2.1
New Mexico.....	13,381	73,840		1.0	41.9	28,159	93,065	-12.0	-3.1
New York.....	562,052	2,008,916		-5.8	-7.5	118,000	472,181	-.6	-2.5
North Carolina.....	174,916	759,757		-5.5	14.7	97,920	261,593	2.1	4.0
North Dakota.....	10,399	40,858		10.7	23.6	12,774	36,756	-3.7	14.7
Ohio.....	346,085	664,579		15.3	30.7	83,945	373,806	.6	2.6
Oklahoma.....	36,767	104,818		7.4	45.0	55,610	248,841	-7.7	6.3
Oregon.....	18,848	156,115		-2.5	-.7	49,291	194,598	-.8	-2.3
Pennsylvania.....	135,151	1,094,713		2.1	10.1	117,832	466,388	2.3	2.8
Rhode Island.....	22,034	77,944		5.4	-1.0	8,636	33,211	-2.0	11.4
South Carolina.....	(NA)	(NA)		(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota.....	6,246	26,196		-2.9	7.1	12,625	34,505	26.3	19.2
Tennessee.....	96,220	368,612		2.8	13.7	45,960	161,605	1.0	5.3
Texas.....	(X)	(X)		(X)	(X)	141,497	751,155	.5	—
Utah.....	14,527	82,914		12.5	1.4	10,240	32,322	.4	12.1
Vermont.....	9,991	40,745		-9.3	-4.8	6,301	27,854	-1.0	-1.7
Virginia.....	43,711	353,506		1.5	15.0	81,561	264,908	1.4	7.4
Washington.....	(X)	(X)		(X)	(X)	52,300	185,081	4.3	16.9
West Virginia.....	36,712	206,531		3.9	47.7	12,973	70,362	.2	-4.2
Wisconsin.....	141,105	453,105		-1.3	-1.0	42,450	190,702	1.6	13.6
Wyoming.....	(X)	(X)		(X)	(X)	10,288	33,593	-9.0	-12.6
Exhibit: Dist. Of Columbia ..	35,963	154,470		4.4	-2.0	3,786	16,525	-1.4	-1.9

-Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts. ⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Alcoholic beverage sales tax. Tax rates increased effective October 1, 1988.

Motor vehicle and operators' license tax. Fees for motor vehicle certificates of title increased effective December 1, 1988.

ALASKA

Corporation net income tax. Resolution of disputed tax liabilities from prior years resulted in large collections during fourth quarter of 1988.

ARIZONA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective September 1, 1988.

CALIFORNIA

Tobacco product sales tax. Tax rate increased from 10 to 35 cents per pack effective January 1, 1989.

CONNECTICUT

Motor fuel sales tax. Tax rate increased from 19 to 20 cents per gallon effective July 1, 1988.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

Corporation net income tax. A surtax imposed for tax years beginning after 1988.

DELAWARE

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective September 1, 1987.

Individual income tax. Tax rates reduced for taxable years beginning after 1987.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective February 1, 1988.

Alcoholic beverage sales tax. Tax rates decreased effective July 1, 1988.

HAWAII

Alcoholic beverage sales tax. Tax rates increased effective January 1, 1988. Additional rate increases were effective January 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

IDAHO

Motor fuel sales tax. Tax rate increased from 14.5 to 18 cents per gallon effective April 1, 1988.

INDIANA

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon effective April 1, 1988.

IOWA

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective April 1, 1988, and from 18 to 20 cents per gallon effective January 1, 1989.

Tobacco product sales tax. Tax rate increased from 26 to 34 cents per pack effective March 1, 1988.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1989, was 11 cents per gallon.

Individual income tax. Tax rate, tax bracket, and other revisions effective for the 1988 tax year. In addition, tax rates reduced for tax years beginning after 1988.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1989, was 15 cents per gallon.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective May 1, 1988.

Individual income tax. Tax rates reduced effective for the 1988 tax year. In addition, individuals who filed 1987 income tax returns were eligible to receive a tax rebate. The rebate checks were mailed during September and October 1988.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1989, was 11 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989.

MICHIGAN

Tobacco product sales tax. Tax rate increased from 21 to 25 cents per pack effective January 1, 1988.

Individual income tax. Tax credit enacted for prescription drug expenses, effective for tax years beginning after 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

Motor vehicle and operators' license tax. Tax rates increased effective February 16, 1988.

MINNESOTA

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective May 1, 1988.

Individual income tax. Tax rate and bracket revisions effective for the 1988 tax year.

MISSISSIPPI

Motor fuel sales tax. Tax rate increased from 15 to 17 cents per gallon effective January 1, 1988, and from 17 to 18 cents per gallon effective January 1, 1989.

MONTANA

Individual income tax. A surtax was imposed on the 1987 tax liability. In addition, new withholding tables were issued for income earned after January 1, 1989.

Corporation net income tax. A surtax was imposed effective for tax years beginning after 1987.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1989, was 18.2 cents per gallon.

NEVADA

Motor fuel sales tax. Tax rate increased from 14.25 to 16.25 cents per gallon effective July 1, 1988.

NEW HAMPSHIRE

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

NEW JERSEY

Motor fuel sales tax. Tax rate increased from 8 to 10.5 cents per gallon effective July 1, 1988.

NEW MEXICO

Motor fuel sales tax. Tax rate varies with price of motor fuel; tax rate as of March 31, 1989, was 14.2 cents per gallon.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.5 to 15.7 cents per gallon effective July 1, 1988.

Alcoholic beverage sales tax. Tax rate increased effective October 1, 1987.

NORTH DAKOTA

Individual income tax. Tax rates increased for tax years beginning after 1988.

Motor vehicle and operators' license tax. Tax rates increased effective January 1, 1988.

OHIO

Motor fuel sales tax. Tax rate increased from 14.7 to 14.8 cents per gallon effective July 1, 1988.

Individual income tax. Tax rates reduced for 1988 tax year.

OKLAHOMA

Individual income tax. Tax rates reduced and other revisions effective January 1, 1988.

OREGON

Motor fuel sales tax. Tax rate increased from 12 to 14 cents per gallon effective January 1, 1988, and from 14 to 16 cents per gallon effective January 1, 1989.

Motor vehicle and operators' license tax. Automobile registration is required every two years. In addition, rate increases became effective January 1, 1988.

Individual income tax. Tax rates reduced for 1988 tax year.

RODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1989, was 15 cents per gallon.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1988.

Corporation net income tax. Tax on corporate net worth repealed effective for tax years ending on or after July 1, 1988.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1989.

Corporation net income tax. Tax rates reduced for tax years beginning in 1988.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate decreased from 5 to 4 percent effective March 1, 1988.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1989, was 18 cents per gallon.

TEXAS

General sales and gross receipts tax. Tax rate increased from 5.25 to 6.0 percent effective October 1, 1987.

Tobacco product sales tax. Tax rate increased from 20.5 to 26 cents per pack effective October 1, 1987.

UTAH

Individual income tax. Tax rates reduced effective retroactively to January 1, 1988.

VERMONT

Individual income tax. Tax rate reduced from 25.85 percent to 23 percent of Federal tax liability effective for the 1988 tax year.

WASHINGTON

General sales and gross receipts tax. Food exempt from tax effective June 1, 1988.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective June 1, 1988.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 20 to 20.9 cents per gallon effective April 1, 1988.

Tobacco product sales tax. Tax rate increased from 25 to 30 cents per pack effective September 1, 1987.

DISTRICT OF COLUMBIA

Corporation net income tax. Surtax on corporations, financial institutions, and unincorporated businesses reduced effective for taxable years beginning after September 30, 1987.

Appendix B. Social Insurance Taxes and Contributions for First Quarter 1989 and Prior Periods

(Millions of dollars)										
Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹	
QUARTERS										
1989:										
1st	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751	
1988:										
4th	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477	
3d.....	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649	
2d.....	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718	
1st	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57	
1987:										
4th	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47	
3d.....	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51	
2d.....	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40	
1st	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43	
1986:										
4th	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69	
3d.....	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53	
2d.....	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52	
1st	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57	
1985:										
4th	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60	
3d.....	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59	
2d.....	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55	
1st	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60	
12 MONTHS ENDING										
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595	
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901	
September 1988.....	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471	
June 1988.....	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873	
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195	
December 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181	
September 1987.....	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203	
June 1987.....	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205	
March 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217	
December 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231	
September 1986.....	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222	
June 1986.....	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228	
March 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231	
December 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234	
September 1985.....	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235	
June 1985.....	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238	
March 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243	

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.